## ABSTRACT

A chip resistor (A1) comprises a first insulation layer (2A) covering the regions between a plurality of electrodes (3)

5 on a rear surface (10a) of a resistor (1), and a second insulation layer covering a pair of side faces of the resistor (1).

Inadvertent adhesion of solder to an improper part of the resistor (1) can thereby be eliminated. A solder layer (4) is preferably formed on a pair of end faces (10d) of the resistor (1). In so doing, a solder fillet can be formed appropriately.

(Selected Figure) Fig. 2